

2000 NORTH 14TH STREET, SUITE 100
ARLINGTON, VA 22201
PHONE 703.525.4000
FAX 703.525.2207

February 7, 2005

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: The International Association for Dental Research
EIN: 54-1790186
Internal Revenue Code § 457(b) Deferred Compensation Plan

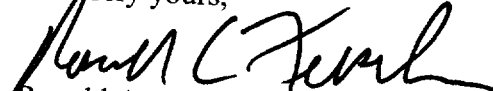
Dear Sir or Madam:

Please find enclosed a Top-Hat Statement by the Plan Administrator of the International Association of Dental Research. The referenced Internal Revenue Code § 457(b) Deferred Compensation Plan is unfunded and was adopted on December 21, 2004.

Should you have any questions concerning this filing for Top-Hat plan exemption, please contact the undersigned, counsel for the International Association for Dental Research.

Thank you very much.

Sincerely yours,


Ronald A. Feuerstein

RAF/ard
Enclosure(s)

Name of Tax-Exempt Employer: The International Association for Dental Research
The American Association for Dental Research

Address of Tax-Exempt Employer: 1619 Duke Street
Alexandria, Virginia 22314-3406


E.I.N.: 54-1790186 and 54-1790185

Top-Hat Statement

By Plan Administrator

The International Association of Research and The American Association of Dental Research (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of The International Association of Dental Research and The American Association of Dental Research (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is one (1). In addition, the Employer maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: 12-21-04

By: The International Association for Dental Research


Title: President
(On Behalf of the Plan Administrator)

Date: _____

The American Association for Dental Research

By: _____

Title: President
(On Behalf of the Plan Administrator)

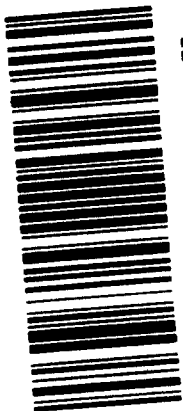


KINNEY

KORMAN

ATTORNEYS

2000 NORTH 14TH STREET, SUITE 100, AR



7160 3701 9848 4846 5195

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